United Nations A/C.5/54/SR.15

General Assembly
Fifty-fourth session

Official Records

Distr.: General
24 February 2000

Original: English

Fifth Committee

Summary record of the 15th meeting
Held at Headquarters, New York, on Tuesday, 26 October 1999, at 10 a.m.

Chairman: Ms. Wensley ..... (Australia)
Chairman of the Advisory Committee on Administrative and Budgetary Questions: Mr. Mselle

Contents

Agenda item 117: Financial reports and audited financial statements, and reports of the Board of Auditors *(continued)*

Agenda item 118: Review of the efficiency of the administrative and financial functioning of the United Nations *(continued)*

Reports of the Office of Internal Oversight Services (continued)

Agenda item 151: Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations *(continued)*

(a) Financing of the United Nations Peacekeeping Operations *(continued)*

Agenda item 130: Financing of the activities arising from Security Council resolution 687 (1991) *(continued)*

(a) United Nations Iraq-Kuwait Observation Mission *(continued)*

This record is subject to correction. Corrections should be sent under the signature of a member of the delegation concerned *within one week of the date of publication* to the Chief of the Official Records Editing Section, room DC2-750, 2 United Nations Plaza, and incorporated in a copy of the record.

Corrections will be issued after the end of the session, in a separate corrigendum for each Committee.

00-30557 (E)

The meeting was called to order at 10.10 a.m.

Agenda item 117: Financial reports and audited financial statements, and reports of the Board of Auditors *(continued)* (A/54/5/Add.5, A/54/7, A/54/140 and Add.1, A/54/159, A/54/165 and A/54/441; A/C.5/54/3)

1. **Mr. Lähdesmäki** (Finland), speaking on behalf of the European Union, said that the Union supported the oversight mechanisms of the United Nations, which ensured that the Organization carried out its functions efficiently, effectively and economically. It was concerned, however, at the slow implementation by programme managers of the Board of Auditors' recommendations. In that connection, the establishment of the Oversight Support Unit should help to ensure more timely implementation of the Board's recommendations.

2. The European Union took note of the report of the Board of Auditors on the audited financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees (UNHCR) (A/54/5/Add.5) and the comments thereon by the Advisory Committee on Administrative and Budgetary Questions (ACABQ) (A/54/441). The Union was pleased at the steps which the Administration had taken to implement the Board's recommendations. Despite the difficult circumstances under which UNHCR operated, its Administration should implement the Board's recommendations promptly.

3. **Mr. Jaremczuk** (Poland) said that his delegation wished to align itself with the statement just made by the representative of Finland on behalf of the European Union.

4. **Mr. Christian** (Ghana) said that his delegation noted the main finding of the Board of Auditors that the financial statements and schedules of the voluntary funds generally conformed to United Nations accounting standards but that further work was needed to bring the statements fully into line. It also noted with satisfaction that UNHCR had generally complied with the recommendations of the Board of Auditors contained in General Assembly resolution 52/212 B. UNHCR should, however, implement the Board's recommendation that income recognition for special programmes should be on an accrual basis, while contributions to trust funds should be recognized only when received, in order to draw a clear distinction between the two accounts and to preclude amounts relating to trust funds from being classified as voluntary contributions receivable. His delegation also encouraged UNHCR to strengthen its efforts to obtain audit certificates in sufficient time so that it could have the assurance that expenditures had been incurred by implementing partners in accordance with the relevant subagreements.

5. Another area of concern was the slow implementation of UNHCR programmes. UNHCR should closely monitor the use of donor contributions and should fix milestones to minimize the refund of contributions. The report of the Board of Auditors also cited several instances of deficiencies in the maintenance of accounting records and inadequacies in programme implementation by the implementing partners of UNHCR. His delegation supported the Board's call for closer monitoring of the performance of implementing partners. It also supported the view that prompt closure of projects was necessary to ensure appropriate budget control and sound financial management. Overall, his delegation believed that effective implementation of the recommendations made by the Board of Auditors would improve the financial management of UNHCR.

Agenda item 118: Review of the efficiency of the administrative and financial functioning of the United Nations *(continued)*

Reports of the Office of Internal Oversight Services (continued) (A/53/811; A/54/120, A/54/157 and Add.1, A/54/334 and Add.1, A/54/367, A/54/410 and A/54/413)

6. **Mr. Hamidullah** (Bangladesh) welcomed the establishment of a working group on common services at the country level and hoped that the lessons learned at duty stations away from Headquarters would help to reduce further the cost of mandated activities. The establishment of the working group, however, should be accompanied by sufficient delegation of authority and proper monitoring at the field level.

7. The objective behind the establishment of common services was to minimize costs and to meet demand effectively. To that end, all United Nations agencies, including those which outsourced their printing requirements, should utilize the Organization's printing services. His delegation shared the view of the Office of Internal Oversight Services (OIOS) that the

issue of common services should be addressed through the Administrative Committee on Coordination. It also supported the suggestions of OIOS that the United Nations Treasurer should continue efforts towards a system of "United Nations house finances"; that the Department of Management and the Office of Central Support Services should take the action necessary to work towards a shared agreement with the funds and programmes in New York with one supplier instead of the current multiple contracts with different suppliers; that the Department of Management and the Office of Central Support Services should review the proposals of the Working Group on Archives and Records Management and use them as a framework for the efficient implementation of new archival systems in all duty stations; and that the Office of Human Resources Management should undertake a client satisfaction survey to assess the effects of the above steps.

8. His delegation would welcome the views of OIOS on how the Office for the Coordination of Humanitarian Affairs (OCHA) might address the concern expressed about its perceived over-reliance on the United Nations Development Programme (UNDP). The response of OCHA would also be helpful.

9. Lastly, with regard to the rates of utilization and operation of the conference facilities at the Economic and Social Commission for Asia and the Pacific (ESCAP) and at the Economic Commission for Africa (ECA), making the facilities available for outside use might constitute a viable means of ensuring the optimal utilization of scarce resources.

10. **Mr. Repasch** (United States of America) said that his delegation appreciated the high quality of the reports of OIOS, and in particular the inclusion of the very useful executive summaries.

11. With regard to the report of OIOS on the audit and investigation of the International Tribunal for the Former Yugoslavia (A/54/120), his delegation welcomed the conclusion of OIOS that the Tribunal's operational areas were generally managed in an efficient and effective manner. Further improvements were needed, however, in a number of areas, including cash management, personnel recruitment and promotion and placement practices.

12. Concerning the investigation into the field office in Lebanon of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (A/54/367), his delegation was pleased to receive such a full report on issues and allegations which had long been simmering. It was also pleased at the findings of OIOS that the most serious charges had been unfounded. Managers should take all necessary steps, however, to implement the recommendations contained in the report.

13. Regarding the allegations of theft of funds by a United Nations Conference on Trade and Development staff member (A/53/811), his delegation was pleased that the investigation had resulted in action against the individual involved. It was concerned, however, that no action had been taken against the supervisor, who had clearly failed to discharge his responsibility to supervise the staff member under his authority. Managers must be held accountable for their actions, and the United States would pursue the matter further.

14. The investigation into allegations concerning an electronic commerce project at the United Nations Conference on Trade and Development (A/54/413) raised questions about whether there were systemic problems with the management or staff of UNCTAD, or with both. There appeared to be a climate in which staff members believed that they could do anything they wanted without the threat of any action being taken against them. The setting up of the foundations described in the report raised a number of issues which could have profound effects as the United Nations pursued partnerships with the private sector. It would be useful to know what safeguards were being put in place by the Secretariat to prevent such occurrences in the future.

15. The report on the management audit of the conference centres at ECA and ESCAP (A/54/410) was troubling in that it confirmed the worst fears of the United States that facilities costing some $162 million had not been economically viable. Vacancy rates for the five meeting rooms were reported to be between 60 per cent and 85 per cent. It was imperative that the recommendations of OIOS be implemented expeditiously. His delegation would like to know what steps the Secretariat proposed to take to correct the situation.

16. Turning to the review of the Office for the Coordination of Humanitarian Affairs (A/53/334 and Add.1), his delegation was pleased to note that OCHA had responded well to the humanitarian challenges with which it was confronted. The further recommendations

of OIOS should, however, be implemented expeditiously.

17. Lastly, with regard to the report of the Office of Internal Oversight Services on the review of common services in the United Nations (A/54/157 and Add.1), the recommendations contained in the report should be implemented expeditiously. It was important to ensure that the Organization was in pursuit of appropriate goals. While there were many opportunities for common services in the United Nations system, common services were not a goal in themselves. Any proposals for common services should therefore be subjected to careful analysis.

18. **Mr. Tesfaye** (Ethiopia) said that, given that the conference facilities at ECA and ESCAP had been constructed because of the need for such facilities, he was baffled by the conclusion of OIOS that the physical capacities of the two regional commissions exceeded the level of the substantive operations which they had originally been designed to service. The irony of the situation was that the Department of General Assembly Affairs and Conference Services did not normally consider the conference centres as venues for United Nations regional conferences or Secretariat meetings because of the existence of General Assembly resolution 40/243, which directed United Nations bodies to meet at their respective established headquarters. That resolution should be reviewed and the conference centres fully integrated into the overall United Nations conference venue system with a view to improving their utilization rates.

19. Another area of concern was the ongoing negotiations between the Ethiopian authorities and ECA on that centre's technical capabilities, including private branch exchange (PBX) telephone lines, independent Internet service and satellite links. Thus far the PBX telephone lines and the independent Internet service had been installed within the agreed time-frame and were fully operational. The Ethiopian authorities and ECA were also close to reaching agreement on the establishment of the satellite links.

20. His delegation wished to offer reassurances that the current political developments in the region would not affect the centre's smooth functioning. As a country with a stable political system, Ethiopia was in a position to provide a favourable environment for the convening of international conferences in Addis Ababa. The activities undertaken at the centre, however, must be consistent with the aims and objectives of the Organization and with the provisions of the host country agreement.

21. **Mr. Sulaiman** (Syrian Arab Republic) said that his delegation supported the external oversight activities of the Joint Inspection Unit and welcomed some of the observations made by the Office of Internal Oversight Services. First, he expressed surprise that the Secretariat did not convene meetings at the conference centres at Addis Ababa and Bangkok and requested the Secretariat to give greater attention to that matter. Second, programme managers and staff must both be accountable and the Office of Internal Oversight Services must be assured that the provisions of the Code of Conduct were being applied to all United Nations civil servants and that the Code served as a policy guide for the Organization in its dealings with its officials. Third, with reference to the enquiries that had been made in the United Nations Disengagement Observer Force (UNDOF) about procurement contracts, the Office of Internal Oversight Services had not kept its promise to inform his delegation of the outcome of those enquiries, and in fact his delegation had information indicating that they had been concluded and that the accused were innocent. If that was the case, the Office should mention that fact in its reports. He asked what the truth of the matter was.

22. There was some inconsistency in the methods used by OIOS in its investigations. Sometimes the Office said that it did not make any announcement about the progress of its investigations until they were concluded, while at other times it gave an account of the progress of investigations before they were completed. There should be a standard approach in dealing with matters before the Committee. Information must be checked before it was included in reports, and the need to issue reports in good time should not mean that reports relied on inaccurate information.

23. **Mr. Moktefi** (Algeria) said that, on comparing the report of OIOS on the investigation into the award of a fresh rations contract in a United Nations peacekeeping mission (A/54/169) with other similar reports, it was apparent that there was a lack of consistency in the application of disciplinary measures against staff members implicated in irregularities. While it was not for OIOS to take decisions on disciplinary measures, it must ensure that there was a

more coherent policy regarding follow-up to its recommendations.

24. With respect to the report of OIOS on the investigation into allegations concerning an electronic commerce project at the United Nations Conference for Trade and Development (UNCTAD) (A/54/413), he agreed with the UNCTAD senior management that it was for Member States to determine the direction of projects and set agendas. He regretted the irregularities in the administration of the United Nations Trade Point Development Centre, which was an interesting initiative. As OIOS stated, there was a need to consider carefully the risks as well as the opportunities of United Nations interaction with the private sector.

25. Referring to the report of OIOS on the review of common services in the United Nations (A/54/157) and the comments of the Joint Inspection Unit (JIU) thereon (A/54/157/Add.1), he said that OIOS should have taken the two most recent JIU reports on the subject more fully into account. As he understood it, the purpose of oversight coordination meetings was not only to avoid potential duplications and overlapping but also to enable the oversight bodies to benefit mutually from each other's experience.

26. His delegation was deeply concerned at the problems highlighted in the report of OIOS on the audit and investigation of the International Tribunal for the Former Yugoslavia (A/54/120), particularly in the areas of cash management, administration of accounts receivable and trust funds, personnel recruitment, procurement and property management. He welcomed the OIOS recommendations for remedial action, and trusted that improvements would be apparent in the next report on the subject.

27. Regarding the report of OIOS on the management audit of the conference centres at the Economic Commission for Africa and the Economic and Social Commission for Asia and the Pacific (A/54/410), he agreed that new and creative approaches were needed to promote the use of those conference centres in the subregions concerned.

28. He requested clarification regarding the use of the term "political goals" in paragraph 43 of the report of OIOS on the review of the Office for the Coordination of Humanitarian Affairs (OCHA) (A/54/334). He had not been aware that OCHA and the other humanitarian agencies had political goals, their role being to carry out mandated activities. He agreed with the comment of JIU (A/54/334/Add.1) that OIOS should have placed more emphasis on the non-operational nature of the role of OCHA at the beginning of its report, rather than at the end.

29. **Ms. Buergo Rodríguez** (Cuba) said that the late issuance of a number of OIOS reports had prevented delegations from affording them adequate consideration. She was concerned that some of the information contained in the reports was inaccurate or contradictory, notably in the report of the Secretary-General on the findings, observations and recommendations contained in the report of OIOS on the audits of the procurement process in the United Nations Angola Verification Mission (UNAVEM) (A/53/1018), and wished to know what steps were taken to verify the data on which OIOS based its findings. The Committee should consider further the question of the use of the conference centres at ECA and ESCAP. She wondered, however, whether it would not be more appropriate to consider the subject under agenda item 124, Pattern of conferences.

30. **Mr. Paschke** (Under-Secretary-General for Internal Oversight Services), responding to the question posed by the representative of Bangladesh concerning the perceived over-reliance of OCHA on UNDP, said that OCHA must ensure that all relevant agencies were involved in the early planning of humanitarian assistance missions. There was also a need to clarify further the role of UNDP resident representatives. While field coordination was generally effective, there remained room for improvement.

31. With respect to the points raised by the representative of the United States, he said that, during his recent visit to Geneva, he had discussed the two cases of irregularities at UNCTAD with the Executive Secretary, who had pledged to devote more time and attention to administrative and managerial issues. He was confident that the UNCTAD senior management would draw on the lessons learned from those two cases.

32. He shared the concern of the representative of Ethiopia regarding the under-utilization of the conference centres at ECA and ESCAP. The Executive Secretaries of the two commissions were aware of the need to do more to promote the facilities in Addis Ababa and Bangkok. The problem lay in the fact that their staff lacked the commercial experience necessary to effectively manage and market a conference centre.

OIOS had recommended the recruitment of appropriately qualified personnel and would continue to monitor the situation. However, it was the duty of the entire Organization to ensure that those facilities were used more effectively.

33. Where OIOS reports referred to ongoing investigations, care was always taken to ensure that due process was observed and the rights of the individuals under investigation were protected. Thus, in the report contained in document A/54/169, the mission in which the OIOS investigation was taking place was not identified. It was OIOS practice to issue reports on concluded matters. While he was mindful of the problems that could be caused by misleading or exaggerated press reports regarding alleged irregularities, it would not be practical for OIOS to correct such stories. He wished to reiterate that his Office never discussed individual cases with the media, which would violate its terms of reference and investigative philosophy.

34. In connection with the Algerian delegation's mention of the United Nations Trade Point Development Centre project, he was pleased that Algeria shared the Office's view that the relationship between the United Nations and the private sector was a sensitive matter that must be considered carefully before any initiatives were taken. With respect to the comment that the OIOS report on common services (A/54/157) should have expressly taken into account the JIU reports on the same subject, he clarified that OIOS had made extensive use of those reports and that its work on important matters that were also covered by JIU was not redundant because the Unit's mandate differed from that of the Office. In the report on the Office for the Coordination of Humanitarian Affairs (A/54/334), the reference to "shared political goals" in paragraph 43 did not mean that the various agencies' different views on political issues should be consolidated, but that the agencies should ensure that the goals of their policies in the field of humanitarian action were mutually congruent. Lastly, with respect to procurement irregularities, OIOS consistently based its recommendations on the results of its investigations. Since OIOS could only recommend disciplinary measures, he could not comment on their implementation. The Office was still holding discussions on the subject with the managers concerned to ensure that its recommendations were taken seriously.

35. In response to the comments of the Cuban delegation, he acknowledged that the late issuance of some of the Office's reports had afforded delegations too little time to study them thoroughly. However, the Office's difficulty in meeting publication deadlines was attributable to a factor that served the interests of all delegations: the intensive dialogue between OIOS and the entities it scrutinized both within and outside the Secretariat. Avoiding delays in the submission of reports was sometimes less important than gathering the clients' opinions and comments to ensure not only that the reports were factually correct, but also that the clients accepted the Office's recommendations. OIOS would try to submit its reports on time, but those efforts would be limited by the complexity of the reporting process. With respect to the report on UNAVEM, the Office had gathered information in Angola in the most professional manner while observing all the procedural requirements in its audit manual and verifying all of its findings. However, that process did not always lead to full agreement between oversight bodies and management. The Office's auditors were fully committed to the observance of established standards and procedures and to the preparation of reliable, accurate reports.

36. **Mr. Ouedraogo** (Chairman of the Joint Inspection Unit) said he was pleased that the comments of JIU on two of the reports of OIOS had contributed to the Fifth Committee's deliberations. JIU would continue to consider, on a case-by-case basis, the need to comment on reports prepared by OIOS. He assured the representative of Algeria that the coordination meetings among the various oversight bodies were useful. As the Under-Secretary-General for Internal Oversight Services had remarked, those bodies took different approaches; however, their collaboration should reflect the need to ensure greater complementarity among their respective programmes of work.

37. **Mr. Sulaiman** (Syrian Arab Republic) welcomed the coordination meetings between the Joint Inspection Unit and the Office of Internal Oversight Services. JIU and OIOS must, however, understand that their work was entirely distinct and that coordination did not imply any duplication of activities or any overlapping of their terms of reference.

38. He had every confidence in the Joint Inspection Unit as it was a body elected by Member States. However, the Under-Secretary-General for Internal

Oversight Services had not answered his very simple question about the outcome of the investigations carried out in the United Nations Disengagement Observer Force (UNDOF). He could not accept that the case – first mentioned in document A/51/432, which had stated that charges should be brought against two senior staff members (para. 43) – was closed as OIOS had not reported on the outcome of its investigations. The Office had a duty to indicate the outcome of the investigations in a subsequent report, particularly as the Under-Secretary-General had told the Committee, as the summary records showed, that he would seek its approval of the outcome of the Office's enquiry into the matter. His delegation could not regard any oral answer as constituting closure of the case – a report must be issued by the Office. If no report was issued, he would continue to raise the issue.

39. **Mr. Paschke** (Under-Secretary-General for Internal Oversight Services) said that the investigation referred to by the representative of the Syrian Arab Republic had been completed and that the last paragraph of the relevant report provided clear information on the disciplinary action taken by management on the basis of the Office's findings. Document A/51/432 was not currently before the Committee, but if the Syrian delegation had been referring to the case of falsification of documents, he recalled that one of the staff members involved had been separated from the Organization and another had been demoted. He could provide further details to the Syrian delegation on an informal basis.

40. He regretted that the Syrian delegation had expressed its full confidence in the work of JIU without expressing any confidence in the work of OIOS. The Office made honest efforts to serve the interests of all delegations, and he saw no reason why any delegation should not have full confidence in its investigative work.

41. **Mr. Sulaiman** (Syrian Arab Republic) said that his delegation was not satisfied with the work of the Office of Internal Oversight Services, and had said as much over the past few years. By way of example, he referred to the suggestion by the Office that the number of staff in the United Nations Truce Supervision Organization (UNTSO) should be reduced, a matter outside the mandate of the Office. Another example was the doubt expressed by the Office in one of its reports as to the usefulness of convening seminars on the eradication of colonialism. The Office ought to have been aware that they were convened in connection with the International Decade for the Eradication of Colonialism. The failure of the Office to refer in its reports to the outcome of its investigations in UNDOF constituted a furthered example; that omission should be rectified in its next report.

Agenda item 151: Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations *(continued)* (A/54/335)

(a) Financing of the United Nations Peacekeeping Operations *(continued)* (A/54/394)

42. **Mr. Al-Dahmani** (United Arab Emirates) said that peacekeeping operations continued to face financial challenges because of the late payment by a number of States of their assessed contributions to peacekeeping budgets and because of recourse to borrowing in order to cover the persistent deficit in the regular budget. That situation had affected the ability of the United Nations to maintain international peace and security.

43. The percentage of peacekeeping assessments outstanding in 1999 was far higher than it had been in 1995 despite the substantial reduction in operational peacekeeping activities over the past five years. The failure to reimburse contributing countries had resulted in a lower level of participation by developing countries in peacekeeping operations. His delegation supported the institutionalization of the apportionment of peacekeeping costs based on the principle of capacity to pay, taking into account the responsibilities of the five permanent members of the Security Council.

44. Because his Government was convinced that peace and security were a shared global responsibility it had been among the first to pay its peacekeeping assessments and had contributed military forces and equipment, food aid and medical teams. Recently, for example, it had provided a force of 1,200 troops for the peacekeeping operation in Kosovo.

45. It was important to improve the administration of peacekeeping budgets, to achieve greater accountability and transparency in expenditure, to select the most favourable contracts and to liquidate the accounts of closing peace missions expeditiously.

46. **Mr. Repasch** (United States of America) said, with reference to the report of OIOS on the audit of the

management of service and ration contracts in peacekeeping missions (A/54/335), that the Secretariat should expedite the implementation of the recommendations of OIOS in order to prevent further losses to the Organization. Further improvements were needed in three essential areas of contract administration: receiving and inspection procedures for ration contracts, monitoring and evaluation of contractor performance and payment for services rendered. His delegation shared the view of OIOS that personnel responsible for receiving, inspecting and monitoring ration contracts should receive adequate training to enable them to perform their functions effectively.

47. *The response of the Department of Peacekeeping* Operations (DPKO) to the report of OIOS, namely, that the Department expected to take up the development work required to create the systems and procedures recommended by the auditors as and when sufficient resources were available, gave cause for concern. Good contract administration should have been an intrinsic part of the Organization since its creation and the problem should be corrected without delay.

48. With regard to the report of OIOS on the audit of the liquidation of peacekeeping missions (A/54/394), his delegation shared the view that the liquidation phase was just as important as the start-up and operational phases of a mission. It therefore welcomed the progress made by DPKO in improving the management of the liquidation process.

49. Further progress was needed, however, in the areas identified by OIOS. Standard operating procedures must be instituted and local officials given the authority to recover monies owed by mission personnel and to collect for damage caused by negligence or other irregularities. DPKO must also strengthen its training of local personnel and establish guidelines to ensure the success of the liquidation phase of missions. His delegation welcomed the Secretary-General's assurances that measures were already being initiated to correct many of the issues which had been addressed in the review.

50. Concerning the investigation into the award of a fresh rations contract in a United Nations peacekeeping mission (A/54/169), the findings of the investigation had indicated mismanagement and abuse of authority. His delegation noted that disciplinary charges had been filed in connection with the matter. Whether or not those charges were upheld, the fact that they had been filed would serve as a deterrent in the future. Proper accountability was essential in the Organization, and accountability without consequences was meaningless.

Agenda item 130: Financing of the activities arising from Security Council resolution 687 (1991) *(continued)*

(a) United Nations Iraq-Kuwait Observer Mission *(continued)* (A/C.5/54/L.12)

Draft resolution A/C.5/54/L.12

51. **Mr. Jaremczuk** (Poland) introduced draft resolution A/C.5/54/L.12. He hoped that the Committee would adopt the draft resolution without a vote. As indicated in paragraph 4 of the text, the Committee would revert to the issue as soon as the comprehensive reports of the Secretary-General and the Board of Auditors had been submitted.

52. **Mr. Monayair** (Kuwait) said that the number of one of the resolutions referred to in the first preambular paragraph of the text had been misprinted in the Arabic version and should be corrected.

53. *Draft resolution A/C.5/54/L.12 was adopted.*

54. **Mr. Monayair** (Kuwait) noted that the draft resolution just adopted was an interim measure, inasmuch as the matter would be considered comprehensively by the Committee, at the first part of the resumed session, to be held in March 2000. General Assembly resolutions 52/238 and 53/229 remained key resolutions on the question of subsistence allowance. The Secretariat should act quickly to penalize those officials responsible for the mistakes. Clearly, the Administration had mishandled the matter. He endorsed the request in the draft resolution that the Board of Auditors should undertake a comprehensive audit of the Mission, in particular the question of payment of mission subsistence allowance, as a matter of priority. The report to be submitted by the Secretary-General should be comprehensive, and must be considered objectively and in depth.

55. **Ms. Aragon** (Philippines) said that she shared the concern expressed in paragraph 1 of the draft resolution about the Administration's mishandling of the matter. In acting on the recommendations of OIOS, the Secretary-General should ensure that the persons

allegedly involved were given due process so that their integrity and career prospects would not be compromised. The Administration should carefully study the internal audit recommendations before taking any remedial action. She awaited with interest the comprehensive audit report referred to in paragraph 2 of the draft resolution.

The meeting rose at 12.25 p.m.